

Columbia Gas of Kentucky, Inc.

Case No. 2002-00145

Comparative Capital Structures (Excluding JDIC)
For the Periods as Shown
"000 Omitted"

Line No.	Type of Capital	10th Year		9th Year		8th Year		7th Year		6th Year		5th Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt												
2.	Short-Term Debt												
3.	Preferred & Preference Stock												
4.	Common Equity												
5.	Other (Itemize by type)												
6.	Total Capitalization												

No.	Type of Capital	4th Year		3rd Year		2nd Year		1st Year		Test Year		Latest Available Quarter		Average Test Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt														
2.	Short-Term Debt														
3.	Preferred & Preference Stock														
4.	Common Equity														
5.	Other (Itemize by type)														
6.	Total Capitalization														

Instructions: 1. Provide a calculation of the average test year data as shown in Format 1, Schedule2.

2. If the applicant is a member of an affiliated group, the above data is to be provided for the parent company and the system consolidated.

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Calculation of Average Test Period Capital Structure
12 Months Ended _____
"000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)
1.	Balance Beginning of Test Year							
2.	1st Month							
3.	2nd Month							
4.	3rd Month							
5.	4th Month							
6.	5th Month							
7.	6th Month							
8.	7th Month							
9.	8th Month							
10.	9th Month							
11.	10th Month							
12.	11th Month							
13.	12th Month							
14.	Total (L1 through L13)							
15.	Average balance (L14 / 13)							
16.	Average capitalization ratios							
17.	End-of-period capitalization ratios							

Instructions: 1. If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.

2. Include premium class of stock

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Schedule of Outstanding Long-Term Debt
For the Year Ended December 31, _____.

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ⁽¹⁾ (e)	Cost Rate at Issue ⁽²⁾ (f)	Cost Rate to Maturity ⁽³⁾ (g)	Bond Rating at Time of Issue ⁽⁴⁾ (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)
<p>Total Long-Term debt and Annualized Cost</p> <p>Annualized Cost Rate [Total Col. (j) / Total Col. (d)]</p>										

¹ Nominal Rate

² Nominal Rate Plus Discount or Premium Amortization

³ Nominal Rate Plus Discount or Premium Amortization and Issuance Cost

⁴ Standard and Poor's, Moody, etc.

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Schedule of Outstanding Long-Term Debt

For the Test Year Ended _____.

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ⁽¹⁾ (e)	Cost Rate at at Issue ⁽²⁾ (f)	Cost Rate to Maturity ⁽³⁾ (g)	Bond Rating at Time of Issue ⁽⁴⁾ (h)	Type of Obligation (i)	Annualized Cost Col. (f) x Col. (d) (j)	Actual Test Year Interest Cost ⁽⁵⁾ (k)
<p>Total Long-Term debt and Annualized Cost</p> <p>Annualized Cost Rate [Total Col. (j) / Total Col. (d)]</p> <p>Actual Test Year Cost Rate [Total Col. (k) / Total Reported in Col. (c), Line 15 of Format 1, Schedule 2]</p>											

¹ Nominal Rate

² Nominal Rate Plus Discount or Premium Amortization

³ Nominal Rate Plus Discount or Premium Amortization and Issuance Cost

⁴ Standard and Poor's, Moody, etc.

⁵ Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

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Schedule of Short-Term Debt

For the Test Year Ended _____.

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Cost Rate (f)	Annualized Interest Cost Col. (f) x Col. (d) (g)
<p>Total Short-Term Debt</p> <p>Annualized Cost Rate [Total Col. (g) / Total Col. (d)]</p> <p>Actual Interest Paid or Accrued on Short-Term Debt during the Test Year [Report in Col. (g) of this Schedule]</p> <p>Average Short-Term Debt -- Format 2, Schedule 2 Line 15 Col. (d) [Report in Col. (g) of this Schedule]</p> <p>Test-Year Interest Cost Rate [Actual Interest / Average Short-Term Debt] [Report in Col. (f) of this Schedule]</p>							

Instructions:

1. In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate provide a calculation of the effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.

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Schedule of Outstanding Shares of Preferred Stock

For the Test Year Ended _____.

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized Cost Col. (f) x Col. (d) (g)	Convertibility Features (h)
<p>Total</p> <p>Annualized Cost Rate [Total Col. (g) /Total Cost Col.(d)]</p>								

Instructions:

1. If the applicant has issued no preferred stock, this schedule may be omitted.

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Schedule of Outstanding Long-Term Debt

For the Test Year Ended _____.

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized Cost Col. (f) x Col. (d) (g)	Actual Test Year Cost (h)	Convertibility Features (i)
<p>Total</p> <p>Annualized Cost Rate [Total Col. (g) / Total Cost Col.(d)]</p> <p>Actual Test Year Cost Rate [Total Col. (h) / Total Reported in Col. (e). Line 15 of Format 1, Schedule 2]</p>									

Instructions:

1. If the applicant has issued no Long-Term Debt, this schedule may be omitted.

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Schedule of Common Stock Issue

For the 5 Year Period Ended _____.

DATE OF			Number of Shares Issued	Price Per Share to Public	Price Per Share (Net to Company)	Book value Per Share At Date of Issue	Selling Exp. As % of gross Issue Amount	Net Proceeds to Company
Issue	Announcement	Registration						

Instructions:

1. If the applicant is a member of an affiliate group, provide in a separate schedule the above for the parent company.

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Quarterly and Annual Common Stock information

For the Periods as Shown

Period Equity	Average No. of Shares Outstanding (000)	Book Value (\$)	Earnings per Share (\$)	Dividend Rate Per Share (\$)	Return on Average Common (%)
5th Calendar Year:					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Annual					
4th Calendar Year:					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Annual					
3rd Calendar Year:					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Annual					
2nd Calendar Year:					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Annual					
1st Calendar Year:					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Annual					
Latest					

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Computation of Fixed Charge Coverage Ratios

For the Periods as Shown

4th Calendar Year		3rd Calendar Year		2nd Calendar Year		1st Calendar Year		Test Year	
Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement
<u>No. Item</u> Net Income Additions: Itemize Total Additions Deductions: Itemize Total Deductions Income Available for Fixed Charge Coverage Fixed Charges Fixed Charge Coverage Ratio									

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Summary of Customer Deposits

Test Year

Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
1.	Balance Beginning of Test Year			
2.	1st Month			
3.	2nd Month			
4.	3rd Month			
5.	4th Month			
6.	5th Month			
7.	6th Month			
8.	7th Month			
9.	8th Month			
10.	9th Month			
11.	10th Month			
12.	11th Month			
13.	12th Month			
14.	Total (L1 through L13)			
15.	Average Balance (L14/13)			
16.	Amount of deposits received during test year			
17.	Amount of deposits refunded during test year			
18.	Number of deposits on hand end of test year			
19.	Average amount of deposit (L15, Col. (d)/L18)			
20.	Interest paid during test year			

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Analysis of salaries and Wages
for the Calendar Years 19 __ through 20 __
and the Test Year

"000 Omitted"

[illegible]

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

Columbia Gas of Kentucky, Inc.

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Analysis of salaries and Wages
for the Calendar Years 19 __ through 20 __
and the Test Year

"000 Omitted"

Line No.	Item (a)	Calendar Years Prior to Test Year										Test Year	
		5th		4th		3rd		2nd		1st			
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)	Amount (l)	% (m)
7.	Administrative and general expenses (continued):												
	(h) Franchise requirements												
	(i) Regulatory commission expenses												
	(j) Duplicate charges - cr.												
	(k) Miscellaneous general expense												
	(l) Maintenance of general plant												
8.	Total administrative and general expenses L7 (a) through L7(l)												
9.	Total salaries and wages charged expense (L2 through L6 + L8)												
10.	Wages Capitalized												
11.	Total Salaries and Wages												
12.	Ratio of salaries and wages charged expense to total wages (L9 / L11)												
13.	Ratio of salaries and wages capitalized to total wages (L10 / L11)												

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

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Reconciliation of Book Net income and Federal Taxable Income
12 Months Ended _____.

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdiction (e)
1.	Net income per books				
2.	Add income taxes:				
3.	A. Federal income tax-current				
4.	B. Federal income tax-deferred depreciation				
5.	C. Federal income tax-deferred other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through Items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

- NOTE
- (1) Provide a calculation of the amount shown on lines 3 through 7 above.
 - (2) Provide workpapers supporting each calculation including the depreciation for straight-line tax and accelerated tax depreciation.
 - (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

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Reconciliation of Book Net income and State Taxable Income
12 Months Ended _____.

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdiction (e)
1.	Net income per books				
2.	Add income taxes:				
3.	A. Federal income tax-current				
4.	B. Federal income tax-deferred depreciation				
5.	C. Federal income tax-deferred other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through Items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

- NOTE
- (1) Provide a calculation of the amount shown on lines 3 through 7 above.
 - (2) Provide workpapers supporting each calculation including the depreciation for straight-line tax and accelerated tax depreciation.
 - (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

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Analysis of Other Operating Taxes
 12 Months Ended _____.
 "000 Omitted"

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts ¹ (d)	Amounts Accrued (e)	Amount Paid (f)
1.	Kentucky Retail					
	(a) State income					
	(b) Franchise fees					
	(c) Ad valorem					
	(d) Payroll (employers portion)					
	(e) Other taxes					
2.	Total Retail (L1(a) through L1(e))					
3.	Other jurisdictions					
	Total per books (L2 and L3)					

¹ Explain items in this Column.

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Net Income per MCF Sold
For the Calendar Years ____ through ____
And for the 12 Months Ended
"000 Omitted"

Line No.	Item (a)	12 Months Ended					
		Calendar Years Prior to Test Year					Test Year
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
1.	<u>Operating income:</u>						
2.	Operating revenues						
3.	<u>Operating income deductions:</u>						
4.	Operations and maintenance expenses:						
5.	Purchased gas						
6.	Other gas supply expenses						
7.	Underground storage						
8.	Transmission expenses						
9.	Distribution expenses						
10.	Customer accounts expense						
11.	Sales expense						
12.	Administrative and general expense						
13.	Total (L5 through L12)						
14.	Depreciation expenses						
15.	Amortization of utility plant acquisition adjustment						
16.	Taxes other than income taxes						
17.	Income taxes - federal						
18.	Income taxes - other						
19.	Provision for deferred income taxes						
20.	Investment tax credit adjustment - net						
21.	Total utility operating expenses						
22.	Net utility operating income						
23.	Other Income and deductions:						

Columbia Gas of Kentucky, Inc.
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Net Income per MCF Sold
For the Calendar Years ____ through ____
And for the 12 Months Ended
"000 Omitted"

Line No.	Item (a)	12 Months Ended					
		Calendar Years Prior to Test Year					Test Year
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
24.	Other income:						
25.	Non-utility operating income						
26.	Equity in earnings of subsidiary company						
27.	Interest and dividend income						
28.	Allowance for funds used during construction						
29.	Miscellaneous nonoperating income						
30.	Gain of disposition of property						
31.	Total other income						
32.	Other income deductions:						
33.	Loss on disposition of property						
34.	Miscellaneous income deductions						
35.	Taxes applicable to other income and deductions:						
36.	Income taxes and investment tax credits						
37.	Taxes other than income taxes						
38.	Total taxes on other income and deductions						
39.	Net other income and deductions						
40.	<u>Interest Charges:</u>						
41.	Interest on long-term debt						
42.	Interest on short-term debt						
43.	Amortization of premium on debt - credit						
44.	Other interest expense						
45.	Total interest charges						
46.	Net income						
47.	MCF sold						

[illegible]

[illegible]

Columbia Gas of Kentucky, Inc.
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Statement of Gas Plant in Service
12 Months Ended
Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>Intangible plant:</u>					
301.0	Organization					
302.0	Franchises and consents					
303.0	Miscellaneous intangible plant					
106.0	Completed construction - not classified					
	Total intangible plant					
	<u>Production plant:</u>					
	<u>Natural gas production and gathering plant:</u>					
325.1	Producing lands					
325.2	Producing leaseholds					
325.3	Gas rights					
325.4	Rights-of-way					
325.5	Other land and land rights					
326.0	Gas well structures					
327.0	Field compressor station structures					
328.0	Field meas. and reg. sta. structures					
329.0	Other structures					
330.0	Producing gas wells - well construction					
331.0	Producing gas wells - well equipment					
332.0	Field lines					
333.0	Field compressor station equipment					
334.0	Field meas. and reg. sta. equipment					
335.0	Drilling and cleaning equipment					
336.0	Purification equipment					
337.0	Other equipment					
338.0	Unsuccessful exploration and devel. costs					
106.0	Completed construction - not classified					
	Total nat. gas prod. and gathering plant					

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Statement of Gas Plant in Service
12 Months Ended
Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>Products extraction plant:</u>					
340.0	Land and land rights					
341.0	Structures and improvements					
342.0	Extracting and refining equipment					
343.0	Pipe lines					
344.0	Extracted products storage equipment					
345.0	Compressor equipment					
346.0	Gas measuring and regulating equipment					
347.0	Other equipment					
106.0	Completed construction - not classified					
	Total products extraction plant					
	Total natural gas production plant					
	<u>Mfd. Gas prod. plant</u> (submit suppl. statement)					
	Total production plant					
	<u>Natural gas storage and processing plant:</u>					
	<u>Underground storage plant:</u>					
350.1	Land					
350.2	Rights-of-way					
351.0	Structures and improvements					
352.0	Wells					
352.1	Storage leaseholds and rights					
352.2	Reservoirs					
352.3	Non-recoverable natural gas					
353.0	Lines					
354.0	Compressor station equipment					
355.0	Measuring and regulating equipment					
356.0	Purification equipment					

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Statement of Gas Plant in Service
12 Months Ended
Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
357.0	Other equipment					
106.0	Completed construction - not classified					
	Total underground storage plant					
	<u>Other Storage Plant:</u>					
360.0	Land and land rights					
361.0	Structures and improvements					
362.0	Gas holders					
363.0	Purification equipment					
363.1	Liquefaction equipment					
363.2	Vaporizing equipment					
363.3	Compressor equipment					
363.4	Measuring and regulating equipment					
363.5	Other equipment					
106.0	Completed construction - not classified					
	Total other storage plant					
	<u>Base load liquified natural gas terminating and processing plant:</u>					
364.1	Land and land rights					
364.2	Structures and improvements					
364.3	LNG processing terminal equipment					
364.4	LNG transportation equipment					
364.5	Measuring and regulating equipment					
364.6	Compressor station equipment					
364.7	Communications equipment					
364.8	Other equipment					
106.0	Completed construction - not classified					
	Total base load liquified natural gas terminating and processing plant					
	Total natural gas storage and pro. plant					

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Statement of Gas Plant in Service
12 Months Ended
Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>Transmission plant:</u>					
365.1	Land and land rights					
365.2	Rights-of-way					
366.0	Structures and improvements					
367.0	Mains					
368.0	Compressor station equipment					
369.0	Measuring and regulating equipment					
370.0	Communication equipment					
371.0	Other equipment					
106.0	Completed construction - not classified					
	Total transmission plant					
	<u>Distribution plant:</u>					
374.0	Land and land rights					
375.0	Structures and improvements					
376.0	Mains					
377.0	Compressor station equipment					
378.0	Measuring and regulating equipment-general					
379.0	Measuring and regulating equipment-city gate					
380.0	Services					
381.0	Meters					
382.0	Meter installations					
383.0	House regulators					
384.0	House reg. Installations					
385.0	Industrial meas. and reg. sta. equipment					
386.0	Other property on customer's premises					
387.0	Other equipment					
106.0	Completed construction - not classified					
	Total distribution plant					

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Statement of Gas Plant in Service
12 Months Ended
Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>General Plant:</u>					
389.0	Land and land rights					
390.0	Structures and improvements					
391.0	Office furniture and equipment					
392.0	Transportation equipment					
393.0	Stores equipment					
394.0	Tools, shop, and garage equipment					
395.0	Laboratory equipment					
396.0	Power operated equipment					
397.0	Communication equipment					
398.0	Miscellaneous equipment					
	Subtotal					
399.0	Other tangible property					
106.0	Completed construction - not classified					
	Total general plant					
	Total (Account 101)					
102.0	Gas plant purchased					
102.0	Gas plant sold					
103.0	Experimental gas plant unclassified					
	Total gas plant in service					

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Account 913 - Advertising Expenses
For the 12 Months Ended

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1.	Newspaper						
2.	Magazines and other						
3.	Television						
4.	Radio						
5.	Direct Mail						
6.	Sales Aids						
7.	Total						
8.	Amount assigned to Ky. retail						

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Account 930 - Miscellaneous General Expenses
For the 12 Months Ended

Line No.	Item (a)	Amount (b)
1.	Industry association dues	
2.	Stockholder and debt servicing expenses	
3.	Institutional advertising	
4.	Conservation advertising	
5.	Rate department load studies	
6.	Director's fees and expenses	
7.	Dues and subscriptions	
8.	Miscellaneous	
9.	Total	
10.	Amount assigned to Ky. retail	

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Account 426 - Other Income Deductions
For the 12 Months Ended

Line No.	Item (a)	Amount (b)
1.	Donations	
2.	Civic activities	
3.	Political activities	
4.	Other	
5.	Total	

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Professional Services Expenses
For the 12 Months Ended

Line No.	Item (a)	Rate Case (b)	Annual Audit (c)	Conservation Other (d)	Total (e)
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

Columbia Gas of Kentucky, Inc.

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Average Rates of Return
For the Calendar Years ____ through ____ and the 12 Months Ended

Line No.	Item (a)	Gas Operations (b)	Kentucky Jurisdiction (c)	Other Jurisdictions (d)
1.	Original cost net investment:			
2.	5th Year			
3.	4th Year			
4.	3rd Year			
5.	2nd Year			
6.	1st Year			
7.	Test Year			
8.	Original cost common equity:			
9.	5th Year			
10.	4th Year			
11.	3rd Year			
12.	2nd Year			
13.	1st Year			
14.	Test Year			

NOTE: Provide workpapers in support of the above calculations.

Columbia Gas of Kentucky, Inc.

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Gas Department

Schedule of Number of Employees, Hours per Employee, and Average Wages per Employee

Calendar Years Prior to	Production			Natural Gas Storage Terminating & Processing			Transmission			Distribution			Customer Accounts		
Test Year (a)	No. (b)	Hrs. (c)	Wages (d)	No. (e)	Hrs. (f)	Wages (g)	No. (h)	Hrs. (i)	Wages (j)	No. (k)	Hrs. (l)	Wages (m)	No. (n)	Hrs. (o)	Wages (p)
5th Year															
% Change															
4th Year															
% Change															
3rd Year															
% Change															
2nd Year															
% Change															
1st Year															
% Change															
Test Year															
% Change															

- Note:
- (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
 - (2) Show percentage increase (decrease) of each year over the prior year on lines designated above "% Change."
 - (3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31, of each year and the last day of the test year

Columbia Gas of Kentucky, Inc.

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Gas Department

Schedule of Number of Employees, Hours per Employee, and Average Wages per Employee
(Continued)

Calendar Years Prior to	Customer Service and Information			Sales			Administrative and General			Construction			Total		
Test Year (a)	No. (q)	Hrs. (r)	Wages (s)	No. (t)	Hrs. (u)	Wages (v)	No. (w)	Hrs. (x)	Wages (y)	No. (z)	Hrs. (aa)	Wages (bb)	No. (cc)	Hrs. (dd)	Wages (ee)
5th Year															
% Change															
4th Year															
% Change															
3rd Year															
% Change															
2nd Year															
% Change															
1st Year															
% Change															
Test Year															
% Change															

Note:

- (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
- (2) Show percentage increase (decrease) of each year over the prior year on lines designated above "% Change."
- (3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31, of each year and the last day of the test year